

Expenditure Budget Comparison General Fund

Department	2004 Budget	2004 Actual	2005 Budget *	2006 Budget	\$ Change	% Change
Animal Shelter	782,931	741,789	966,585	1,017,322	50,737	5.2%
Clerk	93,612	91,687	104,772	118,915	14,143	13.5%
Community & Family Resources	504,764	478,242	498,941	589,715	90,774	18.2%
Controller	679,658	494,767	543,022	644,509	101,487	18.7%
Council	273,674	260,022	285,757	331,012	45,255	15.8%
Employee Services	386,266	318,801	342,547	400,925	58,378	17.0%
Engineering	370,146	346,489	415,305	442,272	26,967	6.5%
Fire Department	6,614,902	6,502,922	6,893,878	7,275,701	381,823	5.5%
Housing & Neighborhood Development	770,073	701,421	802,169	845,204	43,035	5.4%
Informational & Technology Services	1,309,849	1,152,341	1,146,827	1,234,740	87,913	7.7%
Legal	590,314	576,629	590,591	630,299	39,708	6.7%
Mayor	521,075	554,968	782,597	768,561	(14,036)	-1.8%
Planning	844,416	772,919	881,528	937,103	55,575	6.3%
Police Department	7,501,442	7,053,618	7,575,904	8,146,986	571,082	7.5%
Public Works	1,871,532	1,569,959	1,656,621	1,564,832	(91,789)	-5.5%
Sanitation	820,000	820,000	430,000	585,000	155,000	36.0%
Fund Totals	23,934,654	22,436,574	23,917,044	25,533,096	1,616,052	6.8%

Expenditure Budget Comparison Park General Fund

Department	2004 Budget	2004 Actual	2005 Budget *	2006 Budget	\$ Change	% Change
Fund Totals	6,270,179	6,132,617	5,369,699	5,458,905	89,206	1.7%

* 2005 Budget amounts include appropriations approved through June 30, 2005.

Civil City Budget Comparison All Appropriated Funds

Fund	2004 Budget	2004 Actual	2005 Budget *	2006 Budget	\$ Change	% Change
General	23,934,654	22,436,574	23,917,044	25,533,096	1,616,052	6.8%
Park General	6,270,179	6,132,617	5,369,699	5,458,905	89,206	1.7%
Other Operating Funds						
Parking Enforcement	1,866,121	1,908,378	2,101,276	2,226,140	124,864	5.9%
Police Education	25,000	22,754	25,000	25,000	-	0.0%
Police Dispatch Training	8,000	6,465	8,000	20,859	12,859	160.7%
Wireless Enhanced 911	161,105	160,602	164,344	176,167	11,823	7.2%
Sanitation	1,744,954	1,737,275	1,679,410	1,791,993	112,583	6.7%
Special Non-Reverting Improvement	55,000	340,994	93,200	738,200	645,000	692.1%
Telecommunications	339,485	419,127	444,042	515,615	71,573	16.1%
Pension Funds						
Fire Pension	1,929,541	1,528,980	2,023,544	1,996,582	(26,962)	-1.3%
Police Pension	1,437,902	1,043,780	1,493,909	1,381,097	(112,812)	-7.6%
Street & Highway Funds						
Alternative Transportation	175,000	68,400	320,424	185,000	(135,424)	-42.3%
Cum. Cap. Improvement (Cig)	280,000	280,000	280,000	240,000	(40,000)	-14.3%
Local Road & Street	1,722,912	966,456	1,661,875	1,650,700	(11,175)	-0.7%
Motor Vehicle Highway	3,283,140	2,874,812	3,391,839	3,472,326	80,487	2.4%
Cum. Cap. Improvement (Rate)	815,000	593,439	405,000	420,000	15,000	3.7%
Capital Fund						
Cum. Cap. Development	896,406	876,386	1,111,953	889,232	(222,721)	-20.0%
Internal Service Funds						
Risk Management	526,335	517,984	500,429	504,867	4,438	0.9%
Fleet	1,235,971	1,196,327	1,283,294	1,520,243	236,949	18.5%
Bond & Lease Funds						
BMFC Parking Lease	361,000	361,000	187,000	-	(187,000)	-100.0%
BMFC Convention Center Lease	167,000	167,000	169,000	170,500	1,500	0.9%
BMFC Showers Lease	673,525	673,524	675,000	673,589	(1,411)	-0.2%
BMFC Police Lease	232,500	232,500	234,500	398,500	164,000	69.9%
BMFC Street Lease	805,000	805,000	913,500	1,071,000	157,500	17.2%
BMFC Fire Station #2 Lease	191,000	189,000	189,000	189,000	-	0.0%
1998 Street Bond	426,438	425,438	608,375	596,900	(11,475)	-1.9%
1999 Park Golf Course Bond	121,130	118,980	128,913	148,043	19,130	14.8%
2000 Redevelopment Bond	252,689	250,189	253,967	251,738	(2,229)	-0.9%
2001 Park Bond	651,975	651,375	634,755	617,535	(17,220)	-2.7%
Gross Totals	50,588,962	46,985,356	50,268,292	52,862,827	2,594,535	5.2%
Internal Service Charges:						
Fleet	1,235,971	1,196,327	1,278,539	1,520,243	241,704	18.9%
Risk Management	476,335	467,984	429,861	504,867	75,006	17.4%
Information Services	56,581	56,581	56,581	56,581	-	0.0%
Operating Transfers:						
Parking Enforcement	50,000	50,000	100,000	185,000	85,000	85.0%
Park and Recreation	120,000	120,000	120,000	140,000	20,000	16.7%
General Fund - Sanitation	820,000	820,000	430,000	585,000	155,000	36.0%
Net Totals	47,830,075	44,274,464	47,853,311	49,871,136	2,017,825	4.2%

* 2005 Budget amounts include appropriations approved through June 30, 2005.

Civil City Budget Comparison By Category Appropriated Funds - with Adjustments

Department	2004 Budget	2004 Actual	2005 Budget *	2006 Budget	\$ Change	% Change
100 - Personal Services	26,290,185	25,439,740	27,662,539	29,604,406	1,941,867	7.0%
200 - Supplies	3,409,421	2,926,921	3,141,524	3,570,200	428,676	13.6%
300 - Other Services & Charges	13,859,925	12,352,518	14,043,707	13,584,296	(459,411)	-3.3%
400 - Capital Outlays	4,270,544	3,555,285	3,005,541	3,112,234	106,693	3.5%
Fund Totals	47,830,075	44,274,464	47,853,311	49,871,136	2,017,825	4.2%

Components of Expense Categories

100 Personal Services - includes salaries & related employee benefits for all employees. Employee benefits include employer contributions to retirement account, group health and life insurance, unemployment and other similar benefits.

200 Supplies - includes articles and commodities, which are consumed or altered when used. Supplies include office supplies, operating supplies, repair & maintenance supplies and other similar supplies.

300 Other Services and Charges - includes services other than personal services that are required by the City in carrying out its assigned functions. Types of services and charges includes professional services, printing, advertising, transportation, insurance, communication, utility services, rentals, debt service and other similar services and charges.

400 Capital Outlays - includes expenditures for (or additions to) assets such as land, buildings, improvements other than building, machinery and equipment that cost \$5,000 or more per item, and computers.

Civil City Budget Comparison By Category Historical and Projected Revenues

Category	2001	2002	2003	2004	2005	2006
Taxes	27,117,916	28,657,668	28,136,268	28,718,408	31,003,855	32,209,742
Licenses & Permits	115,963	152,952	109,769	252,838	240,257	229,750
Intergovernmental	4,554,956	5,052,564	5,682,934	5,540,498	5,507,888	5,357,900
Charges for Services	4,524,135	4,470,950	4,423,922	6,019,374	6,425,957	6,546,812
Fines & Forfeitures	682,361	679,343	763,475	973,710	1,089,851	1,034,000
Miscellaneous	4,761,098	4,454,814	4,662,385	5,367,828	4,421,781	5,028,062
Fund Totals	41,756,429	43,468,291	43,778,753	46,872,656	48,689,589	50,406,266

Components of Revenue Categories

Taxes include General Property Tax, Financial Institutions' Tax, Auto & Aircraft Excise, Wheel Tax, Surtax Excise, and County Option Income Tax (COIT).

Licenses & Permits include Housing Inspections, Planning Permits, Dog Licenses, as well as other licenses and permits.

Inter-Governmental revenue include State and Federal Grants, ABC and Cigarette Taxes and County reimbursements.

Charges for Services include Cable TV receipts, Parks & Recreation receipts, 'In Lieu Of' revenue, and Parking receipts.

Fines & Forfeitures include ordinance violations, and Court Docket fees.

Miscellaneous revenue includes interest earned, sale of property, contributions, gifts, reimbursements, interfund transfers, refunds and Riverboat Revenue Sharing.

* 2005 Budget amounts include appropriations approved through June 30, 2005.